

Taxation statistics 2009–10

Table 6A: Fund tax

Selected items, by total income, 2009–10 income year¹

Notes:

* The symbol 'n.a.' used in this publication means not applicable or not available.

* Totals may not equal the sum of components due to rounding.

* In order to meet privacy regulations, the following measures have been applied.

(a) Number indicators shown may have been rounded to the nearest multiple of 5.

(b) Statistics for some items may not be included in some tables.

1 The statistics for the 2009–10 income year were sourced from 2010 fund income tax returns processed by 31 October 2011. The statistics are not necessarily complete. For further information please refer to the 'Source of fund statistics' section in the 'Superannuation funds' chapter of *Taxation statistics 2009–10*. 'APRA & other funds' includes APRA regulated funds, funds that nominated 'other' on their tax return and non-regulated funds.

2 The 'Taxable income' referred to here refers to the 'Taxable income' item found in the 'Calculation statement' section of the fund annual income tax return.

3 Please refer to the 'Fund net tax' section in the 'Superannuation funds' chapter of *Taxation statistics 2009–10*.

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Selected items, by total income, 2009–10 income year¹

Calculation statement items by total income		Loss/Nil	\$1 - \$99,999	\$100,000 - \$499,999	\$500,000 - \$999,999
APRA and other funds					
Number of funds	No.	70	3,735	280	30
Taxable income ²	No.	0	2,075	230	30
	\$	0	41,285,975	25,170,184	12,608,169
Gross tax	No.	5	2,075	230	30
	\$	40,049	4,790,190	3,945,228	2,011,270
Foreign tax credits	No.	0	1,135	140	15
	\$	0	74,799	55,099	65,215
Net tax ³	No.	5	3,555	265	30
	\$	12,315	-7,235,499	-1,378,647	964,434
Credit for tax withheld where ABN not quoted	No.	0	345	30	5
	\$	0	17,470	6,124	218
Refundable franking credits	No.	0	3,475	250	20
	\$	0	11,935,350	5,266,721	917,455
PAYG instalments raised	No.	10	1,005	115	25
	\$	33,509	1,663,783	1,391,337	1,304,123
Total amount of tax payable/refundable	No.	10	3,595	265	30
	\$	-21,194	-8,912,424	-2,755,235	-340,786

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Selected items, by total income, 2009–10 income year¹

Calculation statement items by total income		\$1,000,000 - \$4,999,999	\$5,000,000 - \$9,999,999	\$10,000,000 - \$49,999,999	\$50,000,000 - \$99,999,999
APRA and other funds					
Number of funds	No.	100	40	100	35
Taxable income ²	No.	85	40	90	35
	\$	171,062,692	237,880,109	1,880,131,331	1,897,812,758
Gross tax	No.	90	40	95	35
	\$	26,802,609	35,883,356	286,366,879	289,547,211
Foreign tax credits	No.	60	25	65	30
	\$	923,029	798,106	7,213,850	5,495,482
Net tax ³	No.	95	40	95	35
	\$	13,081,800	19,844,773	188,231,526	192,401,271
Credit for tax withheld where ABN not quoted	No.	10	5	5	5
	\$	23,066	11,269	27,445	2,747
Refundable franking credits	No.	70	30	75	30
	\$	11,221,706	15,185,879	89,796,111	89,437,642
PAYG instalments raised	No.	80	40	80	35
	\$	17,303,817	23,961,804	194,570,175	194,002,410
Total amount of tax payable/refundable	No.	95	40	100	35
	\$	-3,834,588	-3,674,809	-6,366,093	-1,848,714

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Selected items, by total income, 2009–10 income year¹

Calculation statement items by total income		\$100,000,000 or more	Total
APRA and other funds			
Number of funds	No.	105	4,500
Taxable income ²	No.	100	2,680
	\$	58,695,648,490	62,961,599,708
Gross tax	No.	105	2,700
	\$	8,916,046,378	9,565,433,169
Foreign tax credits	No.	95	1,570
	\$	214,527,426	229,153,004
Net tax ³	No.	105	4,225
	\$	6,503,492,533	6,909,414,506
Credit for tax withheld where ABN not quoted	No.	10	410
	\$	2,119,087	2,207,425
Refundable franking credits	No.	100	4,055
	\$	2,155,032,677	2,378,793,542
PAYG instalments raised	No.	100	1,485
	\$	5,095,472,273	5,529,703,231
Total amount of tax payable/refundable	No.	105	4,270
	\$	1,405,811,173	1,378,057,330

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Table 6A: Fund tax

Selected items, by total income, 2009–10 income year¹

Calculation statement items by total income		Loss/Nil	\$1 - \$99,999	\$100,000 - \$499,999	\$500,000 - \$999,999
SMSF funds					
Number of funds	No.	5,300	289,345	75,610	2,280
Taxable income ²	No.	10	218,505	66,590	1,970
	\$	126,165	5,704,568,653	7,265,816,979	478,380,631
Gross tax	No.	5	218,420	66,575	1,970
	\$	16,445	855,956,326	1,090,250,543	71,788,379
Foreign tax credits	No.	0	73,040	29,665	795
	\$	0	5,201,275	5,401,384	370,913
Rebates/tax offsets	No.	0	1,165	420	10
	\$	0	1,148,982	1,285,474	69,401
Net tax ³	No.	60	268,350	74,165	2,215
	\$	-265,826	88,007,484	212,224,115	-23,142,429
Credit for tax withheld foreign resident withholding	No.	0	1,675	545	15
	\$	0	203,287	106,892	9,594
Credit for tax withheld where ABN not quoted	No.	10	34,265	11,815	405
	\$	927	14,953,414	10,672,850	947,610
Refundable franking credits	No.	55	200,870	62,140	1,905
	\$	282,092	759,479,137	869,979,388	94,416,824
PAYG instalments raised	No.	450	147,545	53,070	1,265
	\$	1,302,521	726,635,018	837,998,134	37,290,057
Supervisory levy	No.	5,300	289,345	75,610	2,280
	\$	795,000	43,402,050	11,341,200	342,150
Total amount of tax payable/refundable	No.	5,280	289,210	75,595	2,280
	\$	-777,115	-609,830,646	-624,621,358	-61,040,898

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Calculation statement items by total income		\$1,000,000 - \$4,999,999	\$5,000,000 - \$9,999,999	\$10,000,000 - \$49,999,999	\$50,000,000 - \$99,999,999
SMSF funds					
Number of funds	No.	635	15	5	0
Taxable income ²	No.	530	15	5	0
	\$	278,650,119	16,935,971	1,434,009	0
Gross tax	No.	525	15	5	0
	\$	41,613,621	2,540,396	215,101	0
Foreign tax credits	No.	180	5	5	0
	\$	367,944	5,518	386	0
Rebates/tax offsets	No.	5	0	0	0
	\$	79	0	0	0
Net tax ³	No.	610	15	5	0
	\$	-15,882,603	-3,508,048	-138,189	0
Credit for tax withheld foreign resident withholding	No.	5	0	0	0
	\$	517	0	0	0
Credit for tax withheld where ABN not quoted	No.	110	5	5	0
	\$	363,061	435	63	0
Refundable franking credits	No.	510	10	5	0
	\$	57,123,516	6,042,927	352,905	0
PAYG instalments raised	No.	335	10	5	0
	\$	14,812,801	543,853	35,221	0
Supervisory levy	No.	635	15	5	0
	\$	95,250	2,400	1,050	0
Total amount of tax payable/refundable	No.	635	15	5	0
	\$	-30,962,952	-4,049,936	-172,424	0

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Selected items, by total income, 2009–10 income year¹

Calculation statement items by total income		\$100,000,000 or more	Total
SMSF funds			
Number of funds	No.	5	373,195
Taxable income ²	No.	5	287,620
	\$	200,637,402	13,946,549,929
Gross tax	No.	5	287,515
	\$	30,095,610	2,092,476,421
Foreign tax credits	No.	0	103,685
	\$	0	11,347,422
Rebates/tax offsets	No.	0	1,595
	\$	0	2,503,936
Net tax ³	No.	5	345,425
	\$	30,088,805	287,383,309
Credit for tax withheld foreign resident withholding	No.	0	2,235
	\$	0	320,291
Credit for tax withheld where ABN not quoted	No.	0	46,610
	\$	0	26,938,360
Refundable franking credits	No.	5	265,500
	\$	6,805	1,787,683,594
PAYG instalments raised	No.	5	202,675
	\$	3,878,531	1,622,496,136
Supervisory levy	No.	5	373,195
	\$	150	55,979,250
Total amount of tax payable/refundable	No.	5	373,025
	\$	26,210,424	-1,305,244,904